

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : CRIMINAL NO. 06-
v. : FILED: _____
KEVEN VAN LAM : VIOLATIONS:
**26 U.S.C. § 7202 (failure to collect,
account for, and pay over tax - 9 counts)**
18 U.S.C. § 2 (aiding and abetting)

INFORMATION

**COUNT ONE
(Failure To Collect, Account For, And Pay Over Employment Tax)**

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this Information:

1. KVL Personnel and A&A Personnel (“the employment leasing companies”) were corporations doing business in the Eastern District of Pennsylvania. The employment leasing companies supplied temporary unskilled workers (“workers”) to client businesses for a flat hourly rate.
2. Defendant KEVEN VAN LAM controlled the daily operations of the employment leasing companies, including, among other things, soliciting new clients, entering into client contracts, servicing client contracts, supervising the hiring of workers, setting the hourly wages for workers, cashing client checks, and preparing the payroll.
3. The workers supplied to the client businesses were employees of the employment leasing companies and not employees of the client businesses. Defendant KEVEN VAN LAM represented to the client businesses that the employment leasing companies, not the

client businesses, were responsible for collecting, accounting for, and paying over to the United States all employment taxes for the workers.

4. Defendant KEVEN VAN LAM received checks from client businesses to pay the workers, which he cashed at check cashing agencies in the Philadelphia area to pay the workers in cash.

5. Defendant KEVEN VAN LAM, as controlling officer of the employment leasing companies, was required by the Internal Revenue Code to collect, truthfully account for, and pay over to the United States, taxes imposed by the Internal Revenue Code, namely, employees' Federal Insurance Contribution Act ("FICA") taxes comprising Social Security and Medicare taxes. Specifically, defendant KEVEN VAN LAM and the employment leasing companies were required truthfully to account for and pay over the employment taxes each quarter by filing Internal Revenue Service ("IRS") Form 941 ("Employer's Quarterly Tax Return," hereinafter, "Form 941"), on which is reported the total wages paid to employees and the amount of employment taxes due and owing to the United States on those wages, and by paying employment taxes due on those wages at the time the Form 941 was filed with the IRS.

6. On or about April 30, 2000, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$13,142 due and owing to the United States on taxable wages paid by KVL Personnel to its employees of approximately

\$85,897 for the first quarter of the year ending on December 31, 2000.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT TWO

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about April 30, 2000, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$83,849 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$555,531 for the first quarter of the year ending on December 31, 2000.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT THREE

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about July 31, 2000, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$98,394 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$650,554 for the second quarter of the year ending on December 31, 2000.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT FOUR

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about October 31, 2000, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$59,966 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$404,892 for the third quarter of the year ending on December 31, 2000.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT FIVE

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about January 31, 2001, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$66,600 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$448,254 for the fourth quarter of the year ending on December 31, 2000.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT SIX

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about April 30, 2001, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$77,866 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$629,809 for the first quarter of the year ending on December 31, 2001.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT SEVEN

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about July 31, 2001, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$120,287 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$822,980 for the second quarter of the year ending on December 31, 2001.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT EIGHT

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about October 31, 2001, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$103,716 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$718,053 for the third quarter of the year ending on December 31, 2001.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

COUNT NINE

(Failure To Collect, Account For, And Pay Over Employment Tax)

THE UNITED STATES ATTORNEY CHARGES THAT:

1. Paragraphs 1 through 5 of Count One are alleged as fully restated.
2. On or about January 31, 2002, in the Eastern District of Pennsylvania, defendant,

KEVEN VAN LAM,

being a person required under Title 26, United States Code, to collect, account for, and pay over taxes imposed by Title 26, United States Code, willfully failed to collect, truthfully account for, and pay over to the United States, FICA taxes of approximately \$140,784 due and owing to the United States on taxable wages paid by A&A Personnel to its employees of approximately \$958,586 for the fourth quarter of the year ending on December 31, 2001.

In violation of Title 26, United States Code, Section 7202, and Title 18, United States Code, Section 2.

**PATRICK L. MEEHAN
UNITED STATES ATTORNEY**